

**Oregon's Management of
State Homeland Security
Program and Urban Areas
Security Initiative Grants
Awarded During Fiscal Years
2013 through 2015**





DHS OIG HIGHLIGHTS

Oregon's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2013 through 2015

March 13, 2019

Why We Did This Audit

FEMA's Homeland Security Grant Program (HSGP) provides grant funds to aid public safety personnel acquiring specialized training, exercises, and equipment necessary to safely respond to and manage all-hazards incidents. The audit objective was to determine whether Oregon distributed and spent HSGP funds in compliance with the law, program guidance, and state homeland security plans; the extent to which funds awarded enhanced the state's preparedness; and whether any duplicate benefits were received by other Federal agencies.

What We Recommend

We made 10 recommendations, which, when implemented, should help strengthen program management, performance, and oversight.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

Williams, Adley & Company-DC, LLP completed an audit of Oregon's management of State Homeland Security Program (SHSP) and Urban Areas Security Initiative (UASI) grants awarded during fiscal years 2013 through 2015. Williams Adley concluded that Oregon's State Administrative Agency generally complied with applicable Federal laws and regulations. Although Williams Adley did not identify any duplicate benefits received by the state, it did identify instances in which the state did not fully comply with the Federal Emergency Management Agency's (FEMA) FYs 2013-2015 *Notice of Funding Opportunity* guidance. Specifically, the state did not:

- pass through 80 percent of funds awarded to subrecipients to carry out part of the Federal award;
- obligate grants within 45 days;
- properly charge indirect costs to SHSP grants;
- sufficiently monitor its subrecipients; and
- properly monitor equipment purchased.

These issues occurred because the State Administrative Agency did not obtain written consent when withholding more than 20 percent of funds, coordinate with subrecipients after award receipt, have approved indirect cost rate agreements, adhere to its subrecipient monitoring procedures, have a tracking system, or provide guidance to subrecipients.

As a result, Williams Adley could not fully assess whether the State Administrative Agency enhanced its ability to prepare for and respond to disasters and acts of terrorism.

FEMA's Response

FEMA concurred with all 10 recommendations and plans to take corrective action. Appendix B includes FEMA's response in its entirety.




OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

March 13, 2019

MEMORANDUM FOR: Christopher Logan
Acting Assistant Administrator
Grant Programs Directorate
Federal Emergency Management Agency

FROM: Sondra F. McCauley 
Assistant Inspector General for Audits

SUBJECT: *Oregon's Management of State Homeland Security
Program and Urban Areas Security Initiative Grants
Awarded During Fiscal Years 2013 through 2015*

Attached for your action is our final report, *Oregon's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2013 through 2015*. We incorporated the formal comments provided by your office.

The report contains 10 recommendations aimed at improving FEMA's State Homeland Security Program and Urban Areas Security Initiative oversight. Your office concurred with all 10 recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 through 10 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts. Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions at (202) 981-6000, or your staff may contact Maureen Duddy, Deputy Assistant Inspector General for Audits, at (617) 565-8723.

Attachment



March 12, 2019

Ms. Sondra F. McCauley
Assistant Inspector General for Audits
Office of Inspector General
U.S. Department of Homeland Security

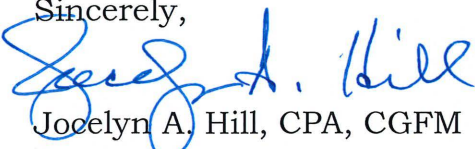
Dear Ms. McCauley:

Williams, Adley & Company-DC, LLP performed an audit of the State of Oregon's management of the Department of Homeland Security's State Homeland Security Program (SHSP) and Urban Area Security Initiative (UASI) grants for fiscal years 2013 through 2015. We performed the audit in accordance with our Task Order No. HSIQAQBPA-17-J-00013, dated September 29, 2017. Our report presents the results of the audit, and includes recommendations to help improve Oregon's management of the audited SHSP and UASI grants.

We conducted our audit in accordance with applicable *Government Auditing Standards*, 2011 revision. The audit was a performance audit, as defined by Chapter 6 of the *Standards*, and included a review and report on program activities with a compliance element. Although the audit report comments on costs claimed by the State of Oregon, we did not perform a financial audit, the purpose of which would be to render an opinion on the State of Oregon's financial statements, or the funds claimed in the Financial Status Reports submitted to the Department of Homeland Security.

We appreciate the opportunity to have conducted this audit. Should you have any questions or need further assistance, please contact us at (202) 371-1397.

Sincerely,



Jocelyn A. Hill, CPA, CGFM
Partner

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Abbreviations

CFR	Code of Federal Regulations
CIO	Chief Information Officer
FEMA	Federal Emergency Management Agency
GAO	Government Accountability Office
GPD	Grant Programs Directorate
HSGP	Homeland Security Grant Program
NOFO	Notice of Funding Opportunity
OEM	Office of Emergency Management
SAA	State Administrative Agency
SHSP	State Homeland Security Program
UASI	Urban Areas Security Initiative

Background

Implementing Recommendations of the 9/11 Commission Act of 2007 (Public Law 110-53) requires the Department of Homeland Security Office of Inspector General (OIG) to audit individual states' management of State Homeland Security Program (SHSP) grants. This report satisfies the DHS OIG reporting requirement for Oregon SHSP and Urban Areas Security Initiative (UASI) grants.

The Homeland Security Grant Program (HSGP) is a Federal assistance grant program administered by the Grant Programs Directorate in the Federal Emergency Management Agency (FEMA). The program provides grant funds to help public safety personnel acquire specialized training, exercises, and equipment necessary to safely respond to and manage all-hazards incidents. State governors appoint State Administrative Agencies (SAA) to manage and administer HSGP grants and to serve as the pass-through entity¹ for funds subawarded to regional government offices and local subrecipients.

FEMA's *Notice of Funding Opportunities* (NOFO) provides guidance, authorization, and appropriation information to potential HSGP grantees. In addition, NOFO requirements provide guidance to help grantees comply with the provisions of the *Homeland Security Act of 2003*. The Code of Federal Regulations (2 CFR 200) establishes administrative requirements, cost principles, and audit requirements that recipients of Federal awards should follow.

HSGP is one of a comprehensive set of measures that Congress authorized and FEMA implemented to help prepare the Nation for response to natural disasters, terrorist attacks, and other manmade disasters. Each state applies for annual grants available under HSGP to implement investments that build, sustain, and deliver the 31 core capabilities essential to achieving the National Preparedness Goal of a secure and resilient Nation, across the five mission areas of Prevention, Protection, Mitigation, Response, and Recovery.

Oregon's SAA is the Oregon Office of Emergency Management (OEM), which is a division of the Oregon Military Department. OEM's mission is to lead statewide efforts to develop and enhance preparedness, response, recovery, and mitigation capabilities to protect the lives, property, and environment of the whole community.

¹ Pass-through entity is defined as a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

OEM subawards grant funding to local government entities, and coordinates search and rescue efforts during times of disasters or emergencies. OEM supports 18 Emergency Support Functions and more than 50 county, city, and tribal local emergency management offices around the state.

Results of Audit

OEM generally spent SHSP and UASI grant funds in compliance with applicable Federal laws and regulations, except for the following areas where FEMA and Oregon can improve management of SHSP and UASI grant programs. Specifically, the state did not:

- pass through 80 percent of funds to local units of government within the 45 days required by the NOFO;
- ensure an indirect rate agreement was approved prior to charging indirect costs to SHSP and UASI grants; and
- sufficiently monitor subrecipients and properly monitor equipment purchased with SHSP and UASI funds.

As a result of the issues noted above, we could not fully assess whether OEM's expenditures for SHSP and UASI funding enhanced its preparedness and security. These issues may have hampered both Oregon's and FEMA's ability to effectively and efficiently monitor the grant expenditures. Further, we did not note any duplicate benefits received for the same or similar purposes as the FYs 2013–2015 SHSP or UASI grants.

Improper Withholding of Funds from Local Jurisdictions

In fiscal years 2013, 2014, and 2015, OEM did not pass through the required 80 percent of funds awarded under SHSP and UASI grants to local or tribal units of government. We found instances in which OEM retained pass-through funds without written consent.

OEM reported the projects listed in table 1 as those for which Oregon retained funding at the request of the local government units in their Biannual Strategy Implementation Report. However, our review of grant files showed that neither the local nor the tribal units of government provided written consent specifying the amount of funds to be retained and the intended use of the funds. OEM provided documentation, such as email traffic, showing that the local units of government agreed with a particular project, but the emails did not indicate that Oregon would retain a specific amount of funding on the local unit's behalf.

Table 1. Projects for Which OEM Did Not Obtain Written Consent to Withhold Funds from Local Jurisdictions

Program Name	Program Description	Grant #	Questioned Cost
OEM Preparedness Workshop	Provides support to the annual workshop that OEM hosts at the request of and for the benefit of the local emergency management community.	13-252	\$103,632
		14-256	\$97,062
		15-269	\$122,798
OEM Preparedness Publication	Utilizes state contracting authority to print public education and outreach publications that local jurisdictions use at a lower cost. OEM facilitates the contract and printing of the publications.	14-259	\$32,582
		15-274	\$7,418
COOP Statewide Project	Pays the fees for local jurisdictions in the state and Emergency Support Function lead agencies to access an online COOP software tool.	14-257	\$115,486
		15-267	\$150,000
OEM-STR Trailers, ODOT Comms	Provides funding to locals to use the Strategic Technology Reserve caches that the Oregon Department of Transportation owns for non-emergency uses. Specifically, for the purpose of training and exercise so that in a catastrophic or terrorist event the local jurisdictions are familiar with the equipment and able to utilize the capability.	15-266	\$3,500
HAM Radio Project	HAM Radio Equipment for the Confederated Tribe of Warm Springs.	13-253	\$5,221
Total			\$637,699

Source: HSGP subrecipients list from Datamart

Per the NOFO, SAAs must obligate at least 80 percent of the funds awarded under SHSP and UASI to local units of government within 45 days of receipt of funds. The SAA’s signatory authority must certify in writing that these obligations have been met.

According to the NOFO, states may retain more than 20 percent of SHSP funding for expenditures made on behalf of local units of government, with written consent from the local unit of government specifying the amount of retained funds and their intended use.

OEM has no documented policies or procedures for obtaining written consent from local or tribal units of government specifying the amount of funds the state retains and the intended use of those funds.

Due to the absence of clear written agreements, local jurisdictions may not have been aware of the full extent of funding OEM was planning to withhold from their subawards. Also, because OEM did not pass through 80 percent of all SHSP and UASI funding to local units of government, the grants may not have fully enhanced the local jurisdictions' ability to prepare for and respond to disasters and acts of terrorism. As a result of OEM not properly passing through grant funds, we have questioned \$637,699 of costs.

Recommendation 1: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, review and remedy the \$637,699 in questioned costs within the Office of Emergency Management's subgrants for fiscal years 2013, 2014, and 2015, returning the cost of ineligible expenditures to the Federal Government.

FEMA Comments

Recommendation 1: Concur. The Grant Programs Directorate will review questioned costs within the Office of Emergency Management's subgrants for FYs 2013, 2014, and 2015, and determine the appropriate remedy based on the circumstances. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA takes to remedy the questioned costs for FYs 2013, 2014, and 2015.

Recommendation 2: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency Management to update its policies and procedures to include a process for obtaining written consent for all instances in which the state withholds local units of government funding, specifically when the state intends to apply that funding to its 80 percent pass-through requirement. This written consent should specify the amount of funds to be retained and the intended use of funds as required by the grant guidance.

FEMA Comments

Recommendation 2: Concur. FEMA’s Grant Programs Directorate will work to ensure that the Office of Emergency Management updates its policies and procedures to include a process for obtaining written consent for instances in which the state withholds county or city funding, specifically when the state intends to apply that funding to its 80 percent pass-through requirement. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA’s corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA takes to update its Grant Programs Directorate policies and procedures, which should also include a process for obtaining written consent for withholding funds and applying it to the required pass-through amounts.

Untimely Obligation of Grant Funds

OEM did not obligate FYs 2014 and 2015 UASI funds within the required timeframe. FEMA’s grant guidance requires states to obligate at least 80 percent of SHSP and UASI funds to local units of government within 45 days of receipt. For 2 out of 68 grant files reviewed, OEM did not meet this timeframe, as noted in table 2.

Table 2. Summary of Subawards That Were Not Obligated Within 45 Days

Untimely Obligation of Grant Funds						
Subgrantee Name	Grant #	Award Amount	Date Funds Received by OEM	Date Funds Should Have been Obligated	Date Funds Were Obligated to Subgrantee	Days in Excess of 45 Days
City of Portland	15-170	\$2,599,060	9/1/15	10/15/15	1/15/16	91
City of Portland	14-170	\$901,319	9/1/14	10/15/14	11/14/14	29

Source: Subgrantees’ grant files

According to FEMA’s NOFO, “The SAA must obligate at least 80 percent (80%) of the funds awarded under SHSP and UASI to local units of government within 45 days of receipt of the funds.”

OEM begins coordinating with urban areas after Oregon receives official award

notification from FEMA. Although OEM is aware of the amount of UASI funding much earlier in the year, it does not start coordinating with the subrecipients until the official award is received, which can happen as late as August. OEM's coordination process can be lengthy and does not allow for completion within the 45-day timeframe.

OEM's untimely obligation of grant funds may inhibit the subrecipients from making purchases that are necessary for successful and timely project execution, thereby reducing the state's and local jurisdiction's capabilities to respond in the event of an emergency.

Recommendation 3: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency Management to design, implement, and document a process to allow for the timely obligation of Urban Areas Security Initiative funds as required by the Federal Emergency Management Agency's grant guidance.

FEMA Comments

Recommendation 3: Concur. FEMA's Grant Programs Directorate will work to ensure that the Office of Emergency Management develops a written procedure and implements the process for ensuring the timely obligation of grant funds to subrecipients. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate takes to develop procedures and implement a process for ensuring timely obligation of grant funds to subrecipients.

Improper Allocation of Indirect Costs

In FYs 2013 through 2015, OEM improperly charged \$118,636 in indirect costs to SHSP grants, without an approved indirect cost rate agreement or a provisional indirect cost rate agreement. Per OEM's statewide allocation plan, these indirect costs, which were billed as "Department of Administrative Services," included items, such as rental expenses for state-owned buildings, commercial insurance, state motor pool, and expenses, related to the Director's office. Of the \$145,268 in SHSP funds OEM used for these expenses, we could only confirm \$26,632 of allowable direct costs for a software license used by

programs funded with HSGP funds. The remaining amount is a questioned cost, as summarized in table 3.

Table 3. Summary of Indirect Costs Questioned

Questioned Cost by Grant Year	
2013	43,353
2014	38,873
2015	36,410
Total	\$118,636

Source: Project disbursement listing and supporting documentation

According to 2 CFR 225, Appendix E, *State and Local Indirect Cost Rate Proposals*, all departments or agencies that claim indirect costs under Federal awards must prepare indirect cost rate proposals and related documentation to support those costs. No proposal shall be acceptable unless the proposed costs have been certified on behalf of the governmental unit by an individual at a level no lower than that governmental unit's chief financial officer.

According to 2 CFR 200, Appendix VII, *State and Local Governments Indirect Cost Proposals*, all departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare indirect cost rate proposals and related documentation to support those costs.

According to the NOFO, indirect costs are allowable under HSGP only if the applicant has an approved indirect cost rate agreement with the cognizant Federal agency. A copy of the approved rate is required at the time of application.

OEM did not prepare an indirect cost rate proposal; therefore, it did not have an approved indirect cost rate agreement for FYs 2013 through 2015. Until 2018, OEM was operating under a direct cost methodology. It initiated preparation of an indirect cost rate proposal in September 2017, only after receiving a final decision from FEMA that it needed to cease charging indirect costs until it obtained an approved rate.

Charging indirect costs to SHSP grants without an indirect cost rate agreement can hinder the state's ability to prepare for and respond to disasters and acts of terrorism. To the extent that funds could have been used for other preparedness activities, we have questioned costs of \$118,636 for indirect costs charged to SHSP grants.

Recommendation 4: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency

Management to reimburse the Federal Government \$118,636 for indirect costs charged to Homeland Security Grant Program.

FEMA Comments

Recommendation 4: Concur. FEMA's Grant Programs Directorate will require that the Office of Emergency Management remedy all improperly charged indirect costs. FEMA recognizes that the Office of Emergency Management has obtained a valid indirect cost rate agreement that may impact this finding. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate takes to ensure indirect costs are properly charged to FEMA grants. OEM subsequently obtaining a valid indirect cost rate agreement does not impact the finding in this report.

Recommendation 5: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, ensure that the Office of Emergency Management updates its policies and procedures, including providing an indirect cost rate agreement with the grant application if indirect expenses will be charged to Homeland Security Grant Program grants.

FEMA Comments

Recommendation 5: Concur. FEMA's Grant Programs Directorate will work to ensure that the Office of Emergency Management updates its policies and procedures, including that grant applications will contain indirect cost rate agreements if indirect costs will be charged to Homeland Security Grant Program awards. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate takes to update its policies and procedures, including that grant applications contain a provision for indirect cost rate agreements and information on how those indirect cost rates will be charged to HSGP awards.

Insufficient Subrecipient Monitoring

OEM did not sufficiently monitor its subrecipients' activities to ensure compliance with Federal requirements. OEM's subrecipients' are required to submit quarterly narrative activity and progress reports, as well as requests for reimbursements, which OEM reviews as part of its desk monitoring activities. In addition, OEM's policies and procedures require onsite monitoring of subrecipients at least once every 2 years. Based on our review of grant files for 13 subrecipients (which comprised 68 unique grants), we observed that 12 of the 13 subrecipient files were missing at least one narrative activity and progress report. Eleven of the 13 subrecipient files did not contain any evidence of onsite visits conducted by OEM. Additionally, in interviews, six of eight subrecipients we visited² confirmed that OEM did not conduct onsite monitoring. Three subrecipients stated that OEM had not conducted a site visit in more than 5 years.

Table 4. Summary of Subrecipient Monitoring Issues Noted

Subrecipient Name	Number of Grants Reviewed between FY 2013 and FY 2015	Number of Missing Quarterly Reports	Onsite Review Conducted in Past 2 Years?
Clackamas County	9	9	No
Coos County	5	2	No
Douglas County	9	3	No
City of Eugene	6	3	No
Hood River County	5	3	Yes
Oregon Department of Justice	5	2	No
DOGAMI	1	1	No
Oregon State Police	3	4	No
City of Portland	8	7	No
City of Salem	3	5	Yes
Washington County	10	11	No
Yamhill County	2	1	No
WCCA	2	0	No

Source: Based on our site visits and review of grant files

According to 44 CFR 13.40(a), *Monitoring and Reporting Program Performance*, grantees must oversee subrecipient activities to ensure they comply with applicable Federal requirements. Office of Management and Budget Circular A-133, *Compliance Supplement*, Part 3-M, also requires grantees to monitor

² We visited 10 local jurisdictions, representing 8 subgrantees.

subrecipients' use of Federal awards through reporting, site visits, regular contact, or other means.

According to appendix C of the NOFO, recipients/grantees must comply with all the requirements in 2 CFR 200 (2 CFR 215 for FYs 2013 and 2014).

According to 2 CFR 200.331, *Requirements for Pass-through Entities*, grantees must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring. In addition, pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes; complies with Federal statutes, regulations, and subaward terms and conditions; and achieves its performance goals. A pass-through entity's subrecipient monitoring must include reviewing financial and performance reports required by the pass-through entity and following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award. The pass-through entity monitors the subrecipient through audits, onsite reviews, and other means.

OEM's policies and procedures pertaining to grant monitoring note, "OEM will conduct on-site program monitoring visits at least once for every Homeland Security grant award based upon a set bi-annual schedule."

Although OEM has written policies and procedures for monitoring its subrecipients, it has not followed its own procedures. OEM officials said they had implemented the monitoring approach in OEM's policy documents, but they could not maintain the scope in the policy because they were involved in additional audits and many other priorities, such as wild fires, winter storms, and emergency events. These affected both OEM's and the local units' ability to respond and participate. According to an OEM official, OEM is currently reviewing the current policy specifically to address requirements and align it more closely with CFR requirements.

Without proper monitoring of subrecipients' activities, neither Oregon nor FEMA could determine whether the grant program enhanced the state's ability to prepare for and respond to disasters and acts of terrorism. Also, neither the state nor FEMA had reasonable assurance that the state's subrecipients complied with applicable Federal requirements or expended the grant funds appropriately according to FEMA guidance.

Recommendation 6: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, work with the Office of Emergency Management to implement the monitoring plan contained within its policies

and procedures to ensure subrecipients comply with applicable Federal requirements.

FEMA Comments

Recommendation 6: Concur. FEMA's Grant Programs Directorate will work with the Office of Emergency Management to implement and/or update its monitoring protocols. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate and the Office of Emergency Management take to update their monitoring protocols.

Recommendation 7: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency Management to obtain missing quarterly reports from the subrecipients who were unable to submit them. If these reports are not available, the subrecipients should provide the Office of Emergency Management a status of each project.

FEMA Comments

Recommendation 7: Concur. FEMA's Grant Programs Directorate will work with the Office of Emergency Management to obtain either the missing quarterly reports or a status update of each project. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate and the Office of Emergency Management take to obtain the missing quarterly or status reports for each project.

Improper Management of Equipment Purchased with HSGP Funds

OEM is not properly monitoring equipment purchased with HSGP funds. Individual subrecipients track equipment with little instruction or guidance from OEM. When asked for an equipment list, OEM was only able to provide

individual budget documents and requests for reimbursement from each subrecipient. We did not observe any evidence of equipment tracking or monitoring at the state level.

During our site visits, we found that the adequacy of each subrecipient's equipment tracking process varied significantly. Some subrecipients had adequate processes and accurate records while other subrecipients had inaccurate records or no records at all. Because OEM was not making regular monitoring visits to subrecipients, OEM personnel were not aware whether subrecipients were accurately tracking equipment or the status, location, or condition of equipment purchased with HSGP funds.

We visited a sample of 10 local jurisdictions, representing eight subrecipients, and noted several instances in which they were not properly tracking equipment purchased with grant funds, or equipment purchased with HSGP funds was inoperable. Specifically, we found:

- Five of the 10 local units of government (jurisdictions) visited had not conducted a physical inventory of equipment purchased using HSGP funds.
- For 7 of 86 purchases tested, property records were not accurately maintained, equipment was not correctly tagged with an asset ID number that could be traced back to the equipment listing or funding source, or the local jurisdiction did not have the equipment listed. When possible, we used alternative methods to trace the equipment back to the funding source. For the remaining 79 purchases tested, we were able to trace the equipment purchased back to the funding source.
- The Portland Bureau of Emergency Management purchased a power generator on January 25, 2017, for \$130,000 to provide back-up power for disaster response. The generator is currently inoperable because the Portland Bureau of Emergency Management did not purchase the electrical components needed for the generator to function and would not be able to use the generator in a disaster. As a result, the purchase did not enhance disaster preparedness as intended by the grant and \$130,000 could have been put to better use.

Based on our analysis, improper management of equipment purchased with SHSP and UASI funds resulted in questioned costs of \$470,990 for unsupported ineligible costs. Table 5 summarizes the questioned costs resulting from these issues.

Table 5. Questioned Cost Due to Improper Inventory Management

Summary of Questioned Costs			
Grant #	Subrecipient	Description of Issue Noted	Amount Questioned
INOPERABLE EQUIPMENT			
15-170	Portland Bureau of Emergency Management	One Power Generator not functional 14 months after acquisition.	\$130,000
PURCHASE CANNOT BE TRACED TO FUNDING SOURCE			
14-170	Portland Bureau of Emergency Management	10 Radios cannot be traced back to funding source.	\$29,261
15-251	Salem Police	One Wireless X-Ray system cannot be traced back to funding source.	\$43,072
13-239	Salem Police	One Upgrade to remote Robot System cannot be traced back to funding source.	\$66,523
13-216	Eugene Fire	No equipment listing available and no tags on equipment to trace back to funding source.	\$78,755
13-216	Eugene Fire	No equipment listing available and no tags on equipment to trace back to funding source.	\$12,320
13-216	Eugene Fire	No equipment listing available and no tags on equipment to trace back to funding source.	\$34,845
14-222	Eugene Fire	No equipment listing available and no tags on equipment to trace back to funding source.	\$76,214
Total Questioned Cost			\$470,990

Source: Invoices and budget documents provided by OEM

According to 44 CFR 13.32 and 2 CFR 200.313:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property; and
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every 2 years.

The NOFO states “Grant funds are intended to support the Goal by funding projects that build and sustain the core capabilities necessary to prevent, protect against, mitigate the effects of, respond to, and recover from those threats that pose the greatest risk to the security of the Nation.” Equipment that is not operational does not increase the state’s preparedness; therefore, it does not contribute to the objectives of HSGP.

OEM does not have a system in place to track equipment at the state level and instead relies on local jurisdictions to track their own equipment. OEM requires local jurisdictions to report the equipment purchased with HSGP funds in each subrecipient’s request for reimbursement, but the state does not compile or update this information to track equipment.

OEM did not provide guidance to subrecipients regarding proper tracking of HSGP equipment. Also, OEM’s continued involvement in additional audits and other priorities, including wild fires, winter storms, and emergency events, prevents adequate monitoring of its subrecipients to ensure effective internal control systems.

Lack of proper equipment records and tracking resulted in equipment purchases that either did not enhance disaster preparedness or could not be traced back to the funding source, resulting in \$470,990 in questioned costs. In addition, failure to properly track equipment could increase the risk of misappropriation of assets or duplication of benefits.

Recommendation 8: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, determine if the equipment purchases in question were allowable and can be traced to the Homeland Security Grant Program. If any of the \$470,990 in questioned cost is determined unallowable or if equipment cannot be traced to the grant, the Federal Emergency Management Agency should recoup the questioned costs associated with that item.

FEMA Comments

Recommendation 8: Concur. The Grant Programs Directorate will review questioned costs within the Office of Emergency Management's subgrants for FYs 2013, 2014, and 2015, and determine the appropriate remedy based on the circumstances. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we receive evidence that FEMA's Grant Programs Directorate has reviewed and determined the appropriate remedy for the questioned costs within the Office of Emergency Management for FYs 2013, 2014, and 2015.

Recommendation 9: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency Management to develop procedures to enable its subrecipients to properly manage and maintain equipment purchased using Homeland Security Grant Program funds.

FEMA Comments

Recommendation 9: Concur. FEMA's Grant Programs Directorate will work with the Office of Emergency Management to update its policies and procedures for subrecipients to manage and track their equipment inventories. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate and the Office of Emergency Management take to update their policies and procedures for subrecipients to manage and track equipment inventories.

Recommendation 10: We recommend that the Federal Emergency Management Agency, Grant Programs Directorate, require the Office of Emergency Management to implement a monitoring plan that specifically includes monitoring of its subrecipients' equipment.

FEMA Comments

Recommendation 10: Concur. FEMA's Grant Programs Directorate will work with the Office of Emergency Management to implement a successful monitoring plan that includes protocols for reviewing equipment inventories. The estimated completion date is 12 months from the date the final report is released.

OIG Analysis

FEMA's corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the actions FEMA's Grant Programs Directorate and the Office of Emergency Management take to implement a monitoring plan with a requirement to review equipment inventories.

Appendix A

Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107–296) by amendment to the *Inspector General Act of 1978*.

The objectives of this performance audit were to determine:

1. whether the State used FY 2013–FY 2015 SHSP and UASI grant funds in accordance with the law, program guidance, and state homeland security plans and other applicable plans;
2. the extent to which funds awarded enhanced the ability of grantees to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism and other manmade disasters; and
3. whether any duplicate benefits were received by other Federal agencies for the same or similar purposes as the SHSP or UASI grants.

To address our three audit objectives, we developed researchable questions for each objective relating to strategic planning and compliance, effectiveness, and duplication of benefits.

To answer Objective 1, we developed and addressed the following researchable questions for strategic planning:

- **Strategic Planning:** Did the state, and if applicable, the urban areas, develop an appropriate Homeland Security Strategy?

Researchable Question #1. Did the strategy include appropriate goals and objectives?

Researchable Question #2. Did the state adequately assess its risks (threats, vulnerabilities, and consequences) and needs to accomplish its goals and objectives?

To address our researchable questions on strategic planning, we performed the following:

- reviewed the State’s strategy and determined whether it complied with FEMA guidance, addressed the four mission areas (prevent, protect, respond, recover) and the National Priorities, and the objectives appeared to be specific, measurable, achievable, results-oriented, and time-limited (SMART); and

- reviewed the Threat and Hazard Identification and Risk Assessment (THIRA) and determined whether the state incorporated a whole community approach throughout the THIRA process, thoroughly documented the THIRA process, including support data used to the THIRA, and threats, risks, and capabilities per the THIRA and strategic plan were consistent.

We noted no exceptions as it relates to our researchable questions on strategic planning.

To answer Objective 1, we also developed and addressed the following researchable questions for compliance:

- **Compliance:** Did the state implement the grant programs in compliance with its Homeland Security Strategy and applicable grant requirements?

Researchable Question #1. Were the funds awarded and spent in accordance with State Homeland Security plans and other applicable plans?

Researchable Question #2. Did the grantee comply with all grant requirements?

To address our researchable questions on compliance, we performed the following:

- inquired and reviewed support to determine how funds were allocated to subrecipients;
- reviewed grant guidelines to understand how funds could be spent.
- reviewed support that showed that the state issued guidelines to subrecipients on grant disbursements and reporting of expenditures;
- tested a sample of non-payroll expenditures and traced these to supporting documentation. We determined grant guidelines were followed;
- tested a sample of payroll expenditures and determined that they were adequately supported and reasonable; and
- tested a sample of contracts and determined that Federal, State and grant guidelines were followed.

We noted exceptions as it relates to our researchable questions on compliance. See Results of Audit section starting on page 2 through 16 of this report.

To answer Objective 2, we developed and addressed the following researchable questions for effectiveness:

- **Effectiveness:** To what extent did funds enhance the ability to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other manmade disasters?

Researchable Question #1. Has the state developed an appropriate system to measure improvements in preparedness as a result of the grants?

Researchable Question #2. Has the state measured improvements in preparedness as a result of the grants, and have such measurement efforts been effective?

Researchable Question #3. Are there any best practices or innovative ways for improving preparedness that are worthy of sharing with FEMA and other grantees.

To address our researchable questions on effectiveness, we performed the following:

- reviewed policies and procedures and instructions for the state's performance measurement system;
- observed support that showed that the state measured preparedness improvements;
- inquired and reviewed support and determined that the state has implemented an assessment process to address a level of preparedness;
- reviewed the State Preparedness Report to determine if the State communicate overall progress toward increasing the national preparedness level; and
- inquired and reviewed support for best practices or innovative ways for improving preparedness.

As a result of the exceptions noted for objective 1, we could not fully assess the state's effectiveness nor identify any best practices or innovative ways.

To answer Objective 3, we developed and addressed the following researchable question for duplicate benefits:

- **Duplication of Benefits:** Were any duplicate benefits received by other Federal agencies for the same or similar purposes as the SHSP or UASI grants?

Researchable Question #1. Are there duplicate benefits that were received for same or similar purposes as SHSP or UASI grants?

To address our researchable question on duplication of benefits, we performed the following:

- inquired of OEM management to obtain an understanding of other federal funds received and the purpose for these funds.

We did not note any duplicate benefits received for same or similar purposes as the SHSP or UASI grants.

The scope of our audit was to conduct a performance audit of SHSP and UASI grants awarded from FY 2013 through FY 2015 to Oregon.

We visited 11 sites, including Oregon's State Administrative Agency (OEM) and the following subrecipients:

- Portland City
 - Portland Bureau of Emergency Management
 - Portland Police Bureau
- Washington County Consolidated Communications Agency
- Coos County
- Yamhill County
- Oregon State Police
- Hood River County
- Eugene City
 - Eugene Police Department
 - Eugene Fire & EMS
- Salem City

SHSP and UASI grants awarded to Oregon from FY 2013 through FY 2015

Grant Year	SHSP	UASI	Totals
2013	\$3,459,364	\$0	\$3,459,364
2014	\$3,837,000	\$1,000,000	\$4,837,000
2015	\$3,837,000	\$3,000,000	\$6,837,000
Totals	\$11,133,364	\$4,000,000	\$15,133,364

Source: FYs 2013 to 2015 Notice of Funding Opportunities

We reviewed a statistical sample of SHSP and UASI grant expenditures representing 24 percent of the dollar value expended for all grant years to determine the sufficiency of internal controls as follows:

	Non-Payroll	Payroll	Total
Population	\$12,086,846	\$1,601,912	\$13,688,758 ³
Sample	\$3,065,893	\$158,617	\$3,224,510
Percent (%) Tested	25%	10%	24%

Source: Disbursement populations provided by OEM for FYs 2013 to 2015

We assessed the reliability of disbursement and payroll data by (1) testing required data elements, (2) reviewing existing information about the data, and (3) interviewing agency officials knowledgeable about the data. In addition, we traced a statistically random sample of data to source documents. We determined that the data was sufficiently reliable for the purposes of this report.

We conducted this performance audit between November 2017 and July 2018 pursuant to the *Inspector General Act of 1978*, as amended, and according to *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

Although this audit included a review of costs claimed, we did not perform a financial audit of those costs. This was a performance audit as defined by

³ The FY 2015 grant period of performance ends on August 31, 2018. The scope of our audit extended from October 1, 2013 through December 31, 2017.

Chapter 6 of the *Government Auditing Standards* and included a review and report of program activities with a compliance element.

Appendix B FEMA Comments to the Draft Report

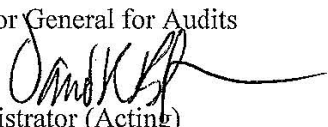
U.S. Department of Homeland Security
Washington, DC 20472



FEMA

JUL 26 2018

MEMORANDUM FOR: John McCoy
Assistant Inspector General for Audits

FROM: David Bibo 
Associate Administrator (Acting)
Office of Policy and Program Analysis

SUBJECT: Management's Response to OIG Draft Report: "The State of Oregon's Management of the Department of Homeland Security's State Homeland Security Program (SHSP) and Urban Area Security Initiative (UASI) Grants for Fiscal Years 2013 Through 2015 " OIG-18-19-AUD-FEMA

Thank you for the opportunity to review and comment on this draft report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

FEMA is pleased to note the OIG's thoughtful recognition of the Homeland Security Grant Program (HSGP) in Oregon. Although the OIG acknowledged the combined successes between the State of Oregon and FEMA, some of the proposed recommendations in the report do not reflect the entire situation. FEMA remains committed to improving the effectiveness and simplicity with which it administers preparedness grants.

The Draft Report contained 10 recommendations, with which FEMA concurs. Please see the attached for our detailed response to each recommendation.

Again, thank you for the opportunity to review and comment on this Draft Report. Technical comments were previously provided under separate cover. Please feel free to contact Mr. Gary McKeon, Director of FEMA's Audit Liaison Office at (202) 646-1308, if you have any questions. We look forward to working with you in the future.

Attachment: FEMA Management Response to Recommendations Contained in OIG-18-19-AUD-FEMA

FEMA Management Response to Recommendations Contained in OIG-18-19-AUD-FEMA

Recommendation 1: We recommend that Federal Emergency Management Agency Grant Programs Directorate review and remedy the questioned costs within Office of Emergency Management's subgrants for FYs 2013, 2014, and 2015, returning to the Federal Government the cost of ineligible expenditures.

Response: Concur. The Grant Programs Directorate (GPD) will review questioned costs within Office of Emergency Management's subgrants for FYs 2013, 2014, and 2015, and determine the appropriate remedy based on the circumstances.

In accordance with 2 C.F.R. § 200.338 and 44 C.F.R. § 13.43, recoupment of funds is not the only remedy for noncompliance available to a federal awarding agency. As the federal awarding agency, FEMA has the discretion to determine the appropriate remedy based on the circumstances.

Estimated Completion Date (ECD): Twelve months from the date of the final report release.

Recommendation 2: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to update their policies and procedures to include a process for obtaining written consent for all instances where the State withholds funding on behalf of the local units of government. This written consent should specify the amount of funds to be retained and the intended use of funds as required by the grant guidance.

Response: Concur. FEMA-GPD will work to ensure that the Office of Emergency Management updates its policies and procedures to include a process for obtaining written consent for instances where the state withholds funding on behalf of counties or cities when the state intends to apply that funding to its 80 percent pass-through requirement.

ECD: Twelve months from the date of the final report release.

Recommendation 3: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to design, implement and document a process to allow for the timely obligation of Urban Area Security Initiative funds as required by Federal Emergency Management Agency's grant guidance.

Response: Concur. FEMA-GPD will work to ensure that the Office of Emergency Management develops a written procedure and implements the process for ensuring the timely obligation of grant funds to subrecipients.

ECD: Twelve months from the date of the final report release.

Recommendation 4: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to reimburse the Federal Government in the amount of \$118,636 for indirect costs charged to Homeland Security Grant

Program.

Response: Concur. FEMA-GPD will require that the Office of Emergency Management remedy all improperly charged indirect costs. FEMA recognizes that the Office of Emergency Management has obtained a valid Indirect Cost Rate Agreement that may impact this finding.

ECD: Twelve months from the date of the final report release.

Recommendation 5: We recommend that Federal Emergency Management Agency Grant Programs Directorate ensure that Office of Emergency Management update their policies and procedures to include that an indirect cost rate agreement should be included with the grant application if indirect expenses will be charged to Homeland Security Grant Programs grants.

Response: Concur. FEMA-GPD will work to ensure that the Office of Emergency Management updates their policies and procedures to include that an Indirect Cost Rate Agreement should be included with the grant application if indirect costs will be charged to Homeland Security Grant Program awards.

ECD: Twelve months from the date of the final report release.

Recommendation 6: We recommend that Federal Emergency Management Agency Grant Programs Directorate work with Office of Emergency Management to implement the monitoring plan contained within its policies and procedures to ensure that subgrantees comply with applicable Federal requirements.

Response: Concur. FEMA-GPD will work with the Office of Emergency Management to implement and/or update their monitoring protocols.

ECD: Twelve months from the date of the final report release.

Recommendation 7: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to obtain the missing quarterly reports from the subgrantees who were unable to submit them. If these reports are not available, the subgrantees should provide Office of Emergency Management a status of each project.

Response: Concur. FEMA-GPD will work with the Office of Emergency Management to obtain either the missing quarterly reports or a status update of each project.

ECD: Twelve months from the date of the final report release.

Recommendation 8: We recommend that Federal Emergency Management Agency Grant Programs Directorate determine if the equipment purchases in question were allowable and can be traced to the Homeland Security Grant Program. If determined unallowable or if equipment cannot be traced to the grant, Federal Emergency Management Agency should recoup the questioned costs associated with that item.

Response: Concur. GPD will review questioned costs within Office of Emergency Management's subgrants for FYs 2013, 2014, and 2015, and determine the appropriate remedy based on the circumstances.

In accordance with 2 C.F.R. § 200.338 and 44 C.F.R. § 13.43, recoupment of funds is not the only remedy for noncompliance available to a federal awarding agency. As the federal awarding agency, FEMA has the discretion to determine the appropriate remedy based on the circumstances.

ECD: Twelve months from the date of the final report release.

Recommendation 9: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to develop proper procedures to enable its subgrantees to properly manage and maintain equipment purchased using Homeland State Grant Program funds.

Response: Concur. FEMA-GPD will work with the Office of Emergency Management to update their policies and procedures for subrecipients to manage and track their equipment inventories.

ECD: Twelve months from the date of the final report release.

Recommendation 10: We recommend that Federal Emergency Management Agency Grant Programs Directorate require Office of Emergency Management to implement a monitoring plan that specifically includes equipment monitoring of its subgrantees.

Response: Concur. FEMA-GPD will work with the Office of Emergency Management to implement a successful monitoring plan that includes protocols for reviewing equipment inventories.

ECD: Twelve months from the date of the final report release.

Appendix C

Potential Monetary Benefits

Finding #	Finding Title	Rec #	Questioned Cost Amount
Finding 1	Improper Reporting of Grant Fund Obligations	1	\$637,699
Finding 3	Improper Allocation of Indirect Costs	4	\$118,636
Finding 5	Improper Management of Equipment Purchased with HSGP Funds	8	\$470,990
Total			\$1,227,325

Source: Based on the fieldwork performed and questioned costs noted in Findings 1, 3, and 5

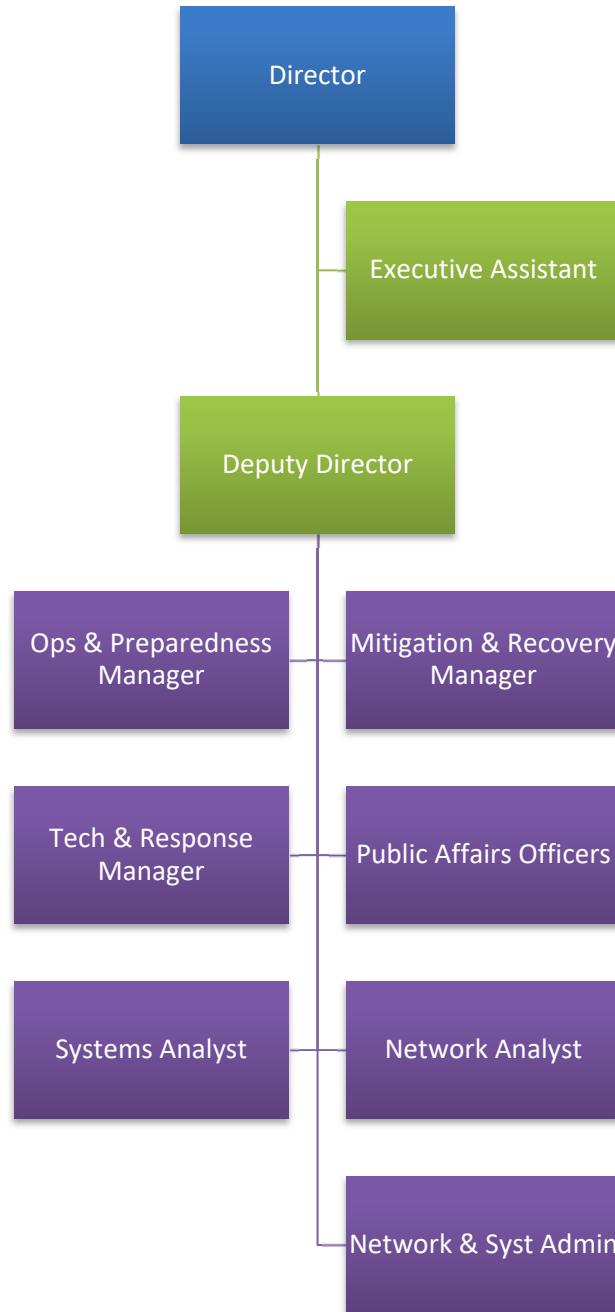
Appendix D

Description of the Homeland Security Grant Program

The purpose of the Homeland Security Grant Program (HSGP) is to support state, local and tribal efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The HSGP plays an important role in implementing the National Preparedness System by supporting the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal of a secure and resilient Nation. HSGP supports efforts to build and sustain core capabilities across the five mission areas of Prevention, Protection, Mitigation, Response, and Recovery based on allowable costs. HSGP provides Federal funds to help state, local, tribal, and territorial agencies obtain the resources required to support implementation of the National Preparedness System and the National Preparedness Goal of a secure and resilient Nation. HSGP consists of three separate and distinct grant programs (only SHSP and UASI are within the scope of our audit):

- **State Homeland Security Grant Program (SHSP):** SHSP assists state, tribal, and local preparedness activities that address high-priority preparedness gaps across all core capabilities and mission areas that support terrorism preparedness. All supported investments are based on capability targets and gaps identified during the Threat and Hazard Identification and Risk Assessment and assessed in the State Preparedness Report.
- **Urban Areas Security Initiative (UASI):** UASI funds address the unique risk-driven and capabilities-based planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas based on the capability targets identified during the Threat and Hazard Identification and Risk Assessment and associated assessment efforts. UASI helps them build an enhanced and sustainable capacity to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.
- **Operation Stonegarden (OPSG):** OPSG supports enhanced cooperation and coordination among U.S. Customs and Border Protection, United States Border Patrol, and local, tribal, territorial, state, and Federal law enforcement agencies. OPSG funds investments in joint efforts to secure U.S. borders along routes of ingress from international borders, including travel corridors in states bordering Mexico and Canada, as well as states and territories with International water borders.

Appendix E
Oregon Office of Emergency Management
Organizational Chart as of April 2018



Source: Interviews with OEM management and from OEM Directory on the OEM website

Appendix F Report Distribution

Department of Homeland Security

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General Counsel
Executive Secretary
Director, GAO/OIG Liaison Office
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Office of Management and Budget

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